

Taxation statistics 2009–10

Table 3: Cost of compliance

Income tax return time box data, by total business income - average time to complete form, 2006–07 to 2009–10 income years¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.
- * The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.
- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2009–10 income year were sourced from 2009 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2009–10*. The statistics for the earlier income years are as at 31 October of each year, for example 2008–09 income year, 2009 returns processed by 31 October 2010.
- 2 Extreme outlier values of time taken to complete forms have been removed.
- 3 This value is calculated from the total number of clients who completed the time-box after extreme outlier values have been removed.

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Total business income		2006-07			2007-08		
		No. of clients	Total hours ²	Average hours ³	No. of clients	Total hours ²	Average hours ³
Individuals	<\$0	199	1,246	6.3	294	2,039	6.9
	\$0-\$50,000	68,670	310,010	4.5	75,080	330,033	4.4
	\$50,000-\$100,000	7,988	49,233	6.2	9,529	59,072	6.2
	\$100,000-\$250,000	4,280	32,169	7.5	4,903	37,134	7.6
	\$250,000-\$500,000	1,163	10,102	8.7	1,329	11,204	8.4
	>\$500,000	796	8,809	11.1	955	10,362	10.9
	Total	83,096	411,569	5.0	92,090	449,844	4.9
Company	<\$0	41	231	5.6	58	688	11.9
	\$0-\$50,000	17,512	85,586	4.9	18,016	92,194	5.1
	\$50,000-\$100,000	2,585	25,033	9.7	2,660	25,690	9.7
	\$100,000-\$250,000	3,747	38,201	10.2	3,915	41,971	10.7
	\$250,000-\$500,000	2,130	22,107	10.4	2,236	22,064	9.9
	>\$500,000	3,624	49,065	13.5	3,928	52,537	13.4
	Total	29,639	220,223	7.4	30,813	235,144	7.6
Fund	<\$0				1	40	40.0
	\$0-\$50,000	6,260	33,300	5.3	7,189	47,251	6.6
	\$50,000-\$100,000	2,133	14,384	6.7	2,857	23,972	8.4
	\$100,000-\$250,000	2,598	18,109	7.0	3,307	25,564	7.7
	\$250,000-\$500,000	937	6,870	7.3	1,040	9,468	9.1
	>\$500,000	330	2,204	6.7	339	3,599	10.6
	Total	12,258	74,867	6.1	14,733	109,894	7.5

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Total business income		2008-09			2009-10		
		No. of clients	Total hours ²	Average hours ³	No. of clients	Total hours ²	Average hours ³
Individuals	<\$0	416	2,363	5.7	455	2,891	6.4
	\$0-\$50,000	74,776	324,970	4.3	83,929	352,892	4.2
	\$50,000-\$100,000	9,630	60,120	6.2	10,223	63,160	6.2
	\$100,000-\$250,000	4,712	36,062	7.7	4,911	34,939	7.1
	\$250,000-\$500,000	1,271	11,624	9.1	1,309	10,676	8.2
	>\$500,000	888	8,409	9.5	928	9,375	10.1
	Total	91,693	443,548	4.8	101,755	473,933	4.7
Company	<\$0	53	524	9.9	46	549	11.9
	\$0-\$50,000	18,131	88,797	4.9	18,662	95,621	5.1
	\$50,000-\$100,000	2,523	23,681	9.4	2,455	22,867	9.3
	\$100,000-\$250,000	3,538	34,633	9.8	3,567	35,284	9.9
	\$250,000-\$500,000	2,074	21,334	10.3	2,007	21,014	10.5
	>\$500,000	3,502	48,381	13.8	3,341	44,468	13.3
	Total	29,821	217,350	7.3	30,078	219,803	7.3
Fund	<\$0	1	40	40.0	1	35	35.0
	\$0-\$50,000	8,496	49,231	5.8	10,165	55,866	5.5
	\$50,000-\$100,000	3,159	21,550	6.8	3,827	25,288	6.6
	\$100,000-\$250,000	3,373	22,691	6.7	3,017	17,885	5.9
	\$250,000-\$500,000	993	6,548	6.6	534	3,092	5.8
	>\$500,000	233	1,732	7.4	169	1,097	6.5
	Total	16,255	101,792	6.3	17,713	103,263	5.8

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		2006-07			2007-08		
	Total business income	No. of clients	Total hours ²	Average hours ³	No. of clients	Total hours ²	Average hours ³
Partnership	<\$0	3,792	33,935	8.9	3,318	29,867	9.0
	\$0-\$50,000	6,844	54,527	8.0	6,119	48,166	7.9
	\$50,000-\$100,000	1,355	13,159	9.7	1,205	10,574	8.8
	\$100,000-\$250,000	599	6,446	10.8	568	5,935	10.4
	\$250,000-\$500,000	100	1,273	12.7	82	757	9.2
	>\$500,000	67	1,395	20.8	80	899	11.2
	Total	12,757	110,735	8.7	11,372	96,198	8.5
Trust	<\$0	1,904	13,705	7.2	2,089	14,916	7.1
	\$0-\$50,000	8,164	51,618	6.3	8,145	47,225	5.8
	\$50,000-\$100,000	1,145	10,192	8.9	1,234	10,891	8.8
	\$100,000-\$250,000	885	8,605	9.7	935	8,195	8.8
	\$250,000-\$500,000	293	3,184	10.9	360	3,214	8.9
	>\$500,000	271	2,450	9.0	357	2,105	5.9
	Total	12,662	89,754	7.1	13,120	86,546	6.6

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		2008-09			2009-10		
	Total business income	No. of clients	Total hours ²	Average hours ³	No. of clients	Total hours ²	Average hours ³
Partnership	<\$0	3,314	30,161	9.1	2,996	27,491	9.2
	\$0-\$50,000	5,660	44,323	7.8	5,346	41,577	7.8
	\$50,000-\$100,000	1,155	11,238	9.7	1,053	10,054	9.5
	\$100,000-\$250,000	563	6,150	10.9	499	5,630	11.3
	\$250,000-\$500,000	93	1,371	14.7	84	1,005	12.0
	>\$500,000	70	693	9.9	71	1,071	15.1
	Total	10,855	93,936	8.7	10,049	86,828	8.6
Trust	<\$0	2,181	16,327	7.5	2,169	16,041	7.4
	\$0-\$50,000	8,382	47,637	5.7	7,968	46,264	5.8
	\$50,000-\$100,000	1,311	10,452	8.0	1,216	9,891	8.1
	\$100,000-\$250,000	1,017	9,013	8.9	982	8,986	9.2
	\$250,000-\$500,000	342	3,156	9.2	346	2,805	8.1
	>\$500,000	328	2,613	8.0	359	2,329	6.5
	Total	13,561	89,198	6.6	13,040	86,316	6.6